

**United States Bankruptcy Court**  
**District of New Jersey**

In re Kid Brands, Inc.

Debtor(s)

Case No. 14-22582 (DHS)

Chapter 11

**LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS**

Following is the consolidated list of the Debtors' creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
<b>U.S. Customs and Border Protection 1100 Raymond Boulevard Newark, NJ 07102</b>	<b>U.S. Customs and Border Protection 1100 Raymond Boulevard Newark, NJ 07102 973-368-6048</b>	Other	Unliquidated	<b>\$14,056,244.56 (Est)</b>
Kaye Scholer LLP Mail Code 81 PO Box 11839 Newark, NJ 07101	Kaye Scholer LLP Mail Code 81 PO Box 11839 Newark, NJ 07101	Trade Debt		<b>\$642,086.99</b>
StructureTone 10 Woodbridge Center Drive Woodbridge, NJ 07095	StructureTone 10 Woodbridge Center Drive Woodbridge, NJ 07095	Trade Debt		<b>\$630,340.55</b>
Solomon Edwards PO Box 91053 Rochester, NY 14692	Solomon Edwards PO Box 91053 Rochester, NY 14692	Trade Debt		<b>\$323,103.75</b>
Littler Mendelson PO Box 45547 San Francisco, CA 94145	Littler Mendelson PO Box 45547 San Francisco, CA 94145	Trade Debt		<b>\$313,120.72</b>
The Furniture X-Change 2300 US Hwy 1 North North Brunswick, NJ 08902	The Furniture X-Change 2300 US Hwy 1 North North Brunswick, NJ 08902	Trade Debt		<b>\$120,914.00</b>
KPMG LLP TX Dept 0511 PO Box 120511 Dallas, TX 75312-0511	KPMG LLP TX Dept 0511 PO Box 120511 Dallas, TX 75312-0511	Trade Debt		<b>\$112,100.00</b>
Sharretts, Paley, Carter & Blauvelt, P.C. 75 Broad Street New York, NY 10004	Sharretts, Paley, Carter & Blauvelt, P.C. 75 Broad Street New York, NY 10004	Trade Debt		<b>\$89,849.02</b>
Schiff Hardin LLP 233 South Wacker Drive Chicago, IL 60606	Schiff Hardin LLP 233 South Wacker Drive Chicago, IL 60606	Trade Debt		<b>\$87,694.79</b>

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(Continuation Sheet)

(1)	(2)	(3)	(4)	(5)
<i>Name of creditor and complete mailing address including zip code</i>	<i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	<i>Amount of claim [if secured, also state value of security]</i>
<b>Deloitte &amp; Touche LLP PO Box 7247-6446 Philadelphia, PA 19170</b>	<b>Deloitte &amp; Touche LLP PO Box 7247-6446 Philadelphia, PA 19170</b>	<b>Trade Debt</b>		<b>\$73,597.58</b>
<b>Thompson Hine LLP 35 Madison Ave New York, NY 10017</b>	<b>Thompson Hine LLP 35 Madison Ave New York, NY 10017</b>	<b>Trade Debt</b>		<b>\$65,433.50</b>
<b>St. Onge Company 1400 Williams Road York, PA 17402</b>	<b>St. Onge Company 1400 Williams Road York, PA 17402</b>	<b>Trade Debt</b>		<b>\$61,798.64</b>
<b>FTI Consulting- FD PO Box 418005 Boston, MA 02241</b>	<b>FTI Consulting- FD PO Box 418005 Boston, MA 02241</b>	<b>Trade Debt</b>		<b>\$54,506.25</b>
<b>NYSE Market, Inc. Box #223695 Pittsburgh, PA 15251</b>	<b>NYSE Market, Inc. Box #223695 Pittsburgh, PA 15251</b>	<b>Trade Debt</b>		<b>\$42,000.00</b>
<b>The Lab 637 West 27th Street New York, NY 10001</b>	<b>The Lab 637 West 27th Street New York, NY 10001</b>	<b>Trade Debt</b>		<b>\$38,038.10</b>
<b>RR Donnelley PO Box 13654 Newark, NJ 07188</b>	<b>RR Donnelley PO Box 13654 Newark, NJ 07188</b>	<b>Trade Debt</b>		<b>\$36,830.00</b>
<b>Shoretel 4921 Solution Center Chicago, IL 60677</b>	<b>Shoretel 4921 Solution Center Chicago, IL 60677</b>	<b>Trade Debt</b>		<b>\$25,220.67</b>
<b>Anderson Kill &amp; Olick, P.C. 1251 Avenue of the Americas New York, NY 10020</b>	<b>Anderson Kill &amp; Olick, P.C. 1251 Avenue of the Americas New York, NY 10020</b>	<b>Trade Debt</b>		<b>\$23,053.69</b>
<b>Thomson Reuters LLC PO Box 415983 Boston, MA 02241</b>	<b>Thomson Reuters LLC PO Box 415983 Boston, MA 02241</b>	<b>Trade Debt</b>		<b>\$21,342.83</b>
<b>Cohn Reznick 4 Becker Farm Rd PO Box 954 Roseland, NJ 07068</b>	<b>Cohn Reznick 4 Becker Farm Rd PO Box 954 Roseland, NJ 07068</b>	<b>Trade Debt</b>		<b>\$21,240.00</b>

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(Continuation Sheet)

**DECLARATION UNDER PENALTY OF PERJURY  
ON BEHALF OF A CORPORATION OR PARTNERSHIP**

I, Glenn Langberg, the Chief Restructuring Officer of the corporation named as the Debtors in these Chapter 11 Cases, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date June 20, 2014Signature /s/ Glenn Langberg  
**Glenn Langberg**  
**Chief Restructuring Officer**

*Penalty for making a false statement or concealing property:* Fine of up to \$500,000 or imprisonment for up to 5 years or both.  
18 U.S.C. §§ 152 and 3571.